

IRS News Release

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Temporary Procedures for Certain Expedited Ruling Requests

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WASHINGTON — Because of the flooding and temporary closure of the main Internal Revenue Service headquarters building in Washington, D.C., a special procedure for processing requests for certain expedited letter rulings for reorganizations and section 355 distributions has been established.

Rather than faxing a copy of the requests to (202) 622-7707 as described in Revenue Procedures 2005-68 and 2006-1, taxpayers or their representatives should call the office of the Associate Chief Counsel (Corporate) at (202) 283-7930 and ask to speak to an attorney regarding the temporary procedures for submitting these ruling requests.

The Internal Revenue Service established a pilot program for processing requests for letter rulings for reorganizations and section 355 distributions on an expedited basis, provided certain requirements were met.

Remember as noted in the recent news release, IR-2006-103, the temporary address for courier delivery of these requests, which are typically hand delivered, is: IRS, 950 L'Enfant Plaza, Fifth Floor, Washington, D.C. 20024. All requests that are not hand delivered should continue to be sent to the Post Office Box specified in the revenue procedures.